The Teaching Reform of Management of Accounting under "Internet +" Background

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Abstract

Economic development, development of Internet technology has expanded the content management accounting, provided the opportunities and challenges for management accounting application in teaching. From the perspective of knowledge transfer, the paper analyzed the teaching of conventional management accounting problems and made recommendations in teaching organization theory, carrying out case teaching, practicing teaching mode inter-school studying teaching mode.

Keywords: Internet + ; inter-institution studying; management accounting teaching

1. INTRODUCTION

2014 Ministry of Finance issued the "Guiding Opinions on Promoting the Construction of Management Accounting System" and in 2016 the Ministry of Finance issued the "Basic Management Accounting Guidelines" clearly promote the management accounting system construction is to promote the transformation and upgrading of the urgent need to establish a modern financial system, promote the inherent requirements of national governance systems and governance modernization is an important direction of accounting reform and development, but also made clear the main elements of the future development of management accounting.

"Internet +" under the background of the development of electronic information technology makes ERP, SAP and other systems and accounting system to achieve a good butt, this shift makes accounting work no longer requires a lot of accounting personnel, accounting personnel will sink into business processes engaged in management accounting work to help companies improve the management level and economic efficiency, and promote the transformation and upgrading. Further refinement of network technology and completeness of network resources so that students in the habit of "Internet +" background has changed, no longer dependent on student learning classroom teachers.

In this paper, the above backgrounds as the starting point in the analysis of the current management accounting teaching problems described in the background of management accounting teaching content and teaching mode change ideas, and eventually recommend some measures of management accounting education reform in the inter-institution attended mode.

2. The General Teaching of Management Accounting Problems

Management Accounting Related Content emphasizes adaptability to the environment, requiring decision makers in the process of decision-making to be compatible with the internal and external environment, along the complexity of management accounting content expansion and management accounting environment.

From the epistemological point of view, explicit knowledge and tacit knowledge are divided

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based on the knowledge whether a clear presentation or effective transfer of knowledge. Explicit knowledge refers to the ability to certain coding system (to be complete knowledge representation language), explicit knowledge can express through the written word, but also direct control by the memory and other means. Tacit knowledge refers to the knowledge of that unspeakable, tacit knowledge through practice and communication to pass, but asked both sides have good communication skills, trust and mutual understanding. ① From the perspective of epistemological divide explicit knowledge management accounting including cost behavior analysis, variable costing, - volume - profit analysis, budget analysis to, business decisions basic computing, preparation and control of accounting basic budgetary calculations and other traditional management accounting content; tacit knowledge, including short-term production decisions, long-term investment decision-making under uncertainty, budget management application, the application of cost control method, application performance evaluation method content, tacit knowledge and focus more on the specific application. In summary, management accounting mainly explicit knowledge of some basic theory and basic methods of management accounting, tacit knowledge is the application of management accounting in various methods. The following content will be mainly from the transfer of knowledge, methods and transfer body perspective Teaching of Management Accounting Problems.

2.1 Heavy explicit knowledge transfer, light tacit knowledge transfer

First, textbook and teaching content emphasis on explicit knowledge. Domestic management accounting textbook content architecture is insignificant, focused mainly on the interpretation of management accounting basic theory, basic methods of derivation and introduce basic computing, the lack of environmental management accounting methods and the introduction of specific applications, content and financial management, management accounting cross. For example, in both the overall budget presentation budget approach, but few are the introduction of comprehensive budget management content. Classroom teaching process is also basically teaching explicit knowledge as the most important. Second, the content of examination is computing-oriented. With Zhou Qiwu (2007) statistics, management accounting homework and noodles test session stressed the calculation of 48% ②. One can assume that the current emphasis on the management accounting exam explicit knowledge is still in the "understanding" of the lower level of learning. Such a test mode in student thinking and comprehensive analysis Ability is not enough, from the analysis, synthesis, and evaluation of these higher levels of learning far. But in the choice and content of the test mode is often subject to restrictions student answer time, ease of scoring and other aspects, and difficult innovation. Third, the practice of teaching is not deep enough. Currently management accounting practice teaching mainly EXCEL, ERP sand table simulation, simulation of financial management in three ways. Application of EXCEL management accounting practices are still under analysis in a static environment, and the role of tacit knowledge transfer is unlikely. ERP sand table simulation, simulation of financial management is an analog channel production and operations in a dynamic competitive environment, with a strong practical. However, due to lack of necessary teachers and students reviews summarize these two practices such action is not completely excavated.

2.2 The teaching method behind the lack of effective communication mechanism.

Effective transfer of tacit knowledge requires communication between the two, but the traditional
teaching methods are not conducive to knowledge transfer communication between the two sides. First is single teaching method. Teaching of Management Accounting in the use of "teaching" mode, the lack of interaction between teachers and students in this way, students cannot take the initiative to discover and explore the issues that hinder the students' critical capacities, hinder the transfer of tacit knowledge. "Professor + classroom case discussions," a method is often used in teaching. Limited to professional quality case material quality and classroom teachers, in reality, did not play to stimulate students' enthusiasm and promote the exchange of teachers and students, as tacit knowledge transfer and build a platform for action. Second, the teaching relies heavily on analysis and derivations of data, while ignoring the management accounting in the humanities and ethics, ignored the interpretation of the political, economic and reveal the contents of the data after the decisions triggered human behavior. Third, the poor communication between teachers and students, Since teaching methods are commonly used way of teaching, classroom between teachers and the lack of communication, lack of communication platform under class, the teacher cannot effectively teach students the experience, students cannot learn in confusion and thinking and teacher exchanges.

2.3. Lack transfer body functions
Effective transfer of tacit knowledge also needs to be built on trust and understanding between the two sides. As a body of knowledge transfer, literacy theory and practical experience of teachers is the foundation of student teacher trust. By the current personnel selection criteria emphasize the limits of University education and scientific research ability, most teachers lack management accounting practices, poor teachers into practice the initiative, a short time. This has resulted in teaching teachers scripted questions, students are not enthusiastic.

3. Discussion Second, management accounting teaching content and teaching methods
The above analysis, the reality of the requirements of the management accounting undergraduate teaching university made the following points challenge: First, management accounting teaching content should include? The second is how to organize the teaching of management accounting?
3.1 "Basic Management Accounting Guidelines" as the guiding organizational management accounting teaching content.
Interdisciplinary management accounting is accounting, economics and management, the use of relevant information aimed at enhancing production and operation management, aims to improve the economic efficiency of enterprises. Management accounting with the development of economy and development has experienced cost control as the basic characteristics to predict, decision-making and the basic characteristics of the three stages in order to pay attention to environmental compatibility is the basic characteristic. How we should cover Content of Management accounting? How to determine the boundaries of management accounting? So far there is no consensus, but scholars generally believe that the content of management accounting gradually expanded, increase. So management accounting teaching undergraduate should contain what content? By some colleges and universities management accounting curriculum alignments and part of the management accounting textbook match, currently teaching and learning materials are covered part of traditional management accounting (cost behavior analysis, changes in the cost method, CVP analysis, forecasting, decision-making, budget), and the content is more consistent; cover cases accounting control (cost control, inventory control) and modern management accounting (performance evaluation,
responsibility accounting, strategic management), and other content varies, the existing content quite
different. Combination "Managerial Accounting Basic Guidelines" requirements, I Managerial
Accounting course content undergraduate at cost behavior analysis, variable costing think, the basis
of the volume-profit analysis reflects the emphasis on management accounting planning, decision
making, control, evaluation function, namely teaching content in at least one of cost control,
performance evaluation should be based on the basic method should cover the cost behavior analysis,
variable costing, volume-profit analysis, business forecasts, business decisions, investment decisions,
budget management, cost control, performance evaluation, etc., conventional tools based.

3.2 In pursuing inter-institution teaching model organization course

Inter-institution attended mode as a new mode of education and traditional distance education,
open educational resources and Mu class there are significant differences. Inter-institution studying
the pattern is between University teaching third-party management platform as the basis, on the basis
of pre-construction and sharing of quality resources, students select courses to other universities
share resources according to the agreement between the universities, to learn to get rid of
geographical restrictions, in the final audit after the credits can be recognized by a new mode of
teaching management. Pursuing inter-institution teaching mode quality resource sharing programs as
the basis, the advantages of sharing of educational resources, so that more students to enjoy
high-quality courses of other universities, on the basis of shared resources to achieve quality
education also saves on the cost of education. In this mode of teaching the biggest advantage is to
promote self-learning, classroom to achieve flip, increase class hours to discuss reminders into better
digestion and absorption of theoretical knowledge.

Thus, increasing the amount of knowledge, but stressed that the case of application of
knowledge, inter-institution attended credits will undoubtedly make a better choice. Therefore, this
article recommends teaching reform will mainly be some discussion in this kind of teaching mode.

4. Conclusions
4.1. The focus of teaching to explicit knowledge as the center, focus on training management
accounting thinking.

Basic theory, basic methods are still explicit knowledge centers for management accounting,
Basic theory, and basic teaching methods help students gradually develop management accounting
thinking, help students better understand and apply tacit knowledge. This part is easy to understand
because the knowledge can be considered a web-based self-study, taught by teachers focus on other
ways to stage assessment test student learning.

4.2. Reasonable design teaching, focus on training proficiency.

Under inter-institution attended mode, some network knowledge through self-study students to
complete, an increase of case teaching, the possibility of practice teaching. Case teaches students’
analytical skills, comprehensive writing and communication skills of great benefit. In the past,
teaching teachers typically use some validation of case to case teaching, the essence of which is only
theoretical knowledge in the calculation process. Case Teaching should design some situational cases,
so that students can be considered in the process of case analysis into external reality, in order to
enhance students' analytical skills. In addition, the localization of the case is also an important factor
in the development of small case studies in management accounting impact.
4.3. Increase the Excel application, students focus on operational capability.

Excel has a powerful analytical analysis, management accounting, forecasting and decision-making capabilities can better demonstrated in the Excel environment. It is possible according to the teaching content design corresponding Excel application program, so students can better grasp of modern analytical tools.

4.4. The establishment of an effective communication mechanism grasps the students' learning.

Focus on "reason" rather than specific provisions on the concept of communication. About the way to communicate varied, using a variety of teaching methods. In the traditional "teaching" approach, the integration of "Case Teaching" "inspired shown teaching" and "teaching problems." Teachers in the teaching business specific issues should not directly answer, but should be noted that guide students on the basis of the theory of active problem analysis, to explore the answer, so as to continuously improve the students' analysis, synthesis and decision-making skills.

4.5. Establish mechanisms for teacher training and improving teachers' practical skills.

Teachers are encouraged to study in-depth company research to improve practice; in-depth business practice under limited conditions to encourage teachers to go for further study, participation in discussion, by learning to see peer exchanges in order to better assist teaching.

4.6. Innovation Management Accounting Practice Teaching.

Reality College Teachers restricted inherent evaluation method, etc., do not have time and motivation to practice management accounting work, so the situation is bound to a higher theoretical level of teachers and poor practice ability. In this case, you can consider management accounting practice teaching outsourced to consulting agencies or training institutions.

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